

111TH CONGRESS  
1ST SESSION

# H. R. 2396

To amend the Internal Revenue Code of 1986 to provide for an extension of the employer wage credit for employees who are active duty members of the Uniformed Services.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 13, 2009

Mrs. HALVORSON introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for an extension of the employer wage credit for employees who are active duty members of the Uniformed Services.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Small Business Sup-  
5       porting our Troops Act of 2009”.

1 **SEC. 2. EXTENSION OF EMPLOYER WAGE CREDIT FOR EM-**  
2 **PLOYEES WHO ARE ACTIVE DUTY MEMBERS**  
3 **OF THE UNIFORMED SERVICES.**

4 (a) IN GENERAL.—Subsection (f) of section 45P of  
5 the Internal Revenue Code of 1986 is amended by striking  
6 “December 31, 2009” and inserting “December 31,  
7 2011”.

8 (b) EFFECTIVE DATE.—The amendment made by  
9 subsection (a) shall apply to amounts paid after December  
10 31, 2009.

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